

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:

YELLOW CORPORATION, *et al.*,¹

Debtors.

Chapter 11

Case No. 23-11069 (CTG)

(Jointly Administered)

Re: Docket No. 586

**NOTICE OF THE PROPOSED EXPANSION OF SERVICES
TO BE PROVIDED BY ERNST & YOUNG LLP TO THE DEBTORS**

PLEASE TAKE NOTICE that on September 18, 2023, the United States Bankruptcy Court for the District of Delaware (the “Court”) entered an order authorizing, among other things, Yellow Corporation and its affiliated debtors and debtors-in-possession (collectively, the “Debtors”) to retain and employ Ernst & Young LLP (“EY LLP”) as tax service providers [Docket No. 586], (the “EY Retention Order”).

PLEASE TAKE FURTHER NOTICE that on October 9, 2023, the Debtors and EY LLP entered into an amendment to the statement of work dated, August 14, 2023, a copy of which is attached hereto as **Exhibit A** (the “Amendment”). Pursuant to the Amendment, EY LLP will perform the following additional services for the Debtors:

- Advise Debtors' personnel in developing an understanding of the tax issues and options related to Debtors' chapter 11 filing, taking into account Debtors specific facts and circumstances, for relevant non-US jurisdictions.
- Advise on the non-US income and indirect tax consequences of the proposed plan of liquidation, including consequences of asset sales, dissolution of entities in non-US jurisdictions, and other tax matters relevant to the Debtors during the course of these chapter 11 proceedings.

¹ A complete list of each of the Debtors in these chapter 11 cases may be obtained on the website of the Debtors' claims and noticing agent at <https://dm.epiq11.com/YellowCorporation>. The location of the Debtors' principal place of business and the Debtors' service address in these chapter 11 cases is: 11500 Outlook Street, Suite 400, Overland Park, Kansas 66211.

- Analyze non-US tax consequences of restructuring and rationalization of inter-company accounts, tax impacts of transfer pricing, and related cash management considerations.

PLEASE TAKE FURTHER NOTICE that in accordance with paragraph eight of the EY Retention Order, the Debtors hereby provide notice of the Debtors' entry into the Amendment. Pursuant to paragraph eight of the EY Retention Order, if any party objects to the additional services to be provided by EY LLP within 14 days of this notice being served (the "Objection Deadline"), the Debtors will promptly schedule a hearing before the Court.

PLEASE TAKE FURTHER NOTICE that if no objections are timely filed and served by the Objection Deadline, the Amendment and EY LLP's expansion of scope of services thereunder shall be deemed approved pursuant to the EY Retention Order and shall be subject to all terms of the EY Retention Order.

PLEASE TAKE FURTHER NOTICE that copies of this notice and the EY Retention Order may be obtained from the Court's website, <https://www.deb.uscourts.gov/>, for a nominal fee, or obtained free of charge by accessing the website of the Debtors' claims and noticing agent, <https://dm.epiq11.com/YellowCorporation>.

Dated: October 27, 2023
Wilmington, Delaware

/s/ Peter J. Keane

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